



EXPEDITED RULE MAKING

CR-105 (June 2004)
(Implements RCW 34.05.353)
EXPEDITED RULE MAKING ONLY

Agency: Department of Revenue

Title of rule and other identifying information: WAC 458-20-110 *Delivery charges* explains the manner in which delivery charges are subject to the business and occupation (B&O), retail sales, and use taxes.

NOTICE

THIS RULE IS BEING PROPOSED UNDER AN EXPEDITED RULE-MAKING PROCESS THAT WILL ELIMINATE THE NEED FOR THE AGENCY TO HOLD PUBLIC HEARINGS, PREPARE A SMALL BUSINESS ECONOMIC IMPACT STATEMENT, OR PROVIDE RESPONSES TO THE CRITERIA FOR A SIGNIFICANT LEGISLATIVE RULE. IF YOU OBJECT TO THIS USE OF THE EXPEDITED RULE-MAKING PROCESS, YOU MUST EXPRESS YOUR OBJECTIONS IN WRITING AND THEY MUST BE SENT TO

Name: Gayle Carlson
Agency: Department of Revenue
Address: Post Office Box 47453
Olympia, Washington 98504-7453
FAX (360) 586-0127
E-mail: GayleC@dor.wa.gov

AND RECEIVED BY: May 5, 2008

Purpose of the proposal and its anticipated effects, including any changes in existing rules:

The Department is proposing revisions to WAC 458-20-110 (Rule 110) to incorporate provisions of chapter 6, Laws of 2007 (SSB 5089). Rule 110 is being revised to incorporate statutory provisions on apportioning delivery charges included in the sales price when a shipment includes both product subject to retail sales tax and product not subject to sales tax. The law provides that the seller may use:

- A percentage based on the total sales price of the taxable tangible personal property compared to the total sales price of all tangible personal property in the shipment; or
- A percentage based on the total weight of the taxable tangible personal property compared to the total weight of all tangible personal property in the shipment.

Reasons supporting proposal: To recognize provisions of SSB 5089 (chapter 6, Laws of 2007).

Statutory authority for adoption:

RCW 82.32.300 and 82.01.060(2)

Statute being implemented:

Chapters 82.04, 82.08 and 82.12 RCW, as they apply to delivery charges.

Is rule necessary because of a:

Federal Law?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Federal Court Decision?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
State Court Decision?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

If yes, CITATION:

Date

Name (Type or print)

Alan R. Lynn

Signature

Title Rules Coordinator

CODE REVISER USE ONLY

OFFICE OF THE CODE REVISER
STATE OF WASHINGTON
FILED

DATE: March 05, 2008

TIME: 9:34 AM

WSR 08-06-095

Name of proponent: Department of Revenue

☐ Private
☐ Public
☒ Governmental

Name of agency personnel responsible for:		
Name	Office Location	Phone
Drafting.....Gayle Carlson	1025 Union Ave. SE. Ste #544, Olympia ,Wa	(360) 570-6126
Implementation.... Alan R. Lynn	1025 Union Ave. SE. Ste #544, Olympia ,Wa	(360) 570-6125
Enforcement..... Janis P. Bianchi	1025 Union Ave. SE. Ste #544, Olympia ,Wa	(360) 570-6147

Agency comments or recommendations, if any, as to statutory language, implementation, enforcement, and fiscal matters: